

EXHIBIT "A"



萬國法律事務所

Formosa Transnational Attorneys at Law

To: Mr. Edmund Chang
System General Corporation
(Fax No. 02-29111283)

From: Yi-Jiun Chen
Formosa Transnational Attorneys at Law

Date: 26 July 2004

Page(s): 3 (including this page)

Re: Service Procedures under the ROC Laws

Dear Mr. Chang,

At your request, Formosa Transnational Attorneys at Law ("Formosa Transnational")¹ has prepared the following opinion regarding the service procedures for civil proceedings under the laws, rules and regulations of Taiwan, Republic of China ("ROC"). Specifically, you have asked us two questions. First, whether an internationally agreed means of service exists that is reasonably calculated to give a corporation located in Taiwan notice of a suit filed in the United States, such as those means authorized by the Hague Convention on the Service Abroad of Judicial and Extrajudicial Documents. Second, in the absence of such an internationally agreed means, you have asked us what means of service are prescribed under the laws, rules, and regulations of Taiwan, ROC, an any action in any of its courts of general jurisdiction. We address each of these issues below.

Internationally Agreed Means of Service

¹ The provider of this opinion, Formosa Transnational Attorneys at Law, is a law firm organized and operating under the laws of Taiwan, R.O.C. Our address is 15th Fl., Lotus Building, 136, Jen Ai Rd. 3, Sec. 3, Taipei 106, Taiwan R.O.C. Ms. Yi-Jiun Chen is an attorney employed at Formosa Transnational. She is a graduate of the National Taiwan University, Department of Law (LL.M., 1993), and the Duke University School of Law (LL.M., 1996). She is admitted to practice law in Taiwan and New York, US.



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Foreign Transnational Attorneys At Law

Taiwan ROC is not a signatory to the Hague Convention or any other international convention or treaty providing for service of process. Thus, service of process under an internationally agreed means is not available under the law of Taiwan R.O.C.

Service for Civil Proceedings Conducted by Taiwanese Courts

According to the ROC Code of Civil Procedure, the Taiwanese Courts will serve litigation documents either by court staff or through the post office. The documents will be delivered to the residence, domicile or place of business of the person (or any legal entity) to be served. The person responsible for serving process shall produce a certificate to be signed by the person who accepts the service indicating the delivery court, the persons/entities and document/s to be served and the place/time/date/method of the service.

If the documents are to be served in a foreign country, service shall be entrusted to an agency of the given country with appropriate jurisdiction or to an ROC embassy, consulate, or other similar organization.

Service for Civil Proceedings Conducted by Foreign Courts

As for the service of foreign court documents in Taiwan, in accordance to the Law Governing the Extension of Assistance to Foreign Courts, the foreign court may request Taiwanese courts, under a letters rogatory process, to serve the legal documents in Taiwan in accordance with the ROC Code of Civil Procedure. The request for judicial assistance from a foreign court must be made through diplomatic channels (such as the Taipei Economic and Culture Office), by providing a request letter specifying the name, nationality and the address of the residence or office of the person or entity to be served, a statement indicating that the requesting court will provide Taiwan courts reciprocity with respect to judicial assistance in the future if so requested, and a certified Chinese Translation, if the request letter and the accompanied process or documents are produced in a foreign language. This is the appropriate means for effecting service, particularly if any potential enforcement of the judgment may be contemplated by a Taiwanese Court.

Taiwanese law does not contain a general provision authorizing the service of process through "other means." That is, according to the laws, rules, and regulations of Taiwan, ROC, service of process must be made through the methods specified by law and described above.

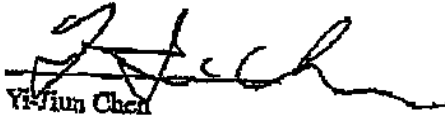


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I hope the above information is of assistance to you. Should you have any further questions, however, please do not hesitate to contact me with the same.

Sincerely yours,

Formosa Transnational Attorneys at Law



Yi-Tsun Chen

Attorney at Law